

SECOND REGULAR SESSION

SENATE BILL NO. 891

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREEN.

Pre-filed December 18, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

3732S.01I

AN ACT

To repeal section 52.240, RSMo, and to enact in lieu thereof one new section relating to imposition of penalties and interest for certain property tax payments.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 52.240, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 52.240, to read as follows:

52.240. The statement and receipt required by section 52.230 shall be
2 mailed to the address of the taxpayer as shown by the county assessor on the
3 current tax books, and postage for the mailing of the statements and receipts
4 shall be furnished by the county commission. The failure of the taxpayer to
5 receive the notice provided for in section 52.230 in no case relieves the taxpayer
6 of any tax liability **and penalties and interest** imposed on him by
7 law. **However, no penalty and interest, including that found in this**
8 **chapter and chapters 139 and 140, RSMo, shall be charged on personal**
9 **property tax or real property tax when the collector finds there is clear**
10 **and convincing evidence that an error or omission by a county official**
11 **or employee made it impossible for the tax to be paid in a timely**
12 **fashion, provided that the taxpayer pays any new, amended, or**
13 **supplemental tax statement resulting from discovery of such error or**
14 **omission within thirty days from the mailing or delivery of such**
15 **statement. Circumstances surrounding the mailing of the statement**
16 **shall not be considered an error or omission if the taxpayer through**
17 **diligence and inquiry could have determined the amount of taxes to be**
18 **paid on or before December thirty-first of the tax year in which the tax**
19 **liability accrued.**

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